

Local Sales and Use Tax Rates and Changes

Effective October 1, 2004

Local Sales/Use Tax Changes

Effective October 1, 2004, sales and use tax rates for all locations in Spokane County Public Transportation Benefit Area (PTBA) will increase three-tenths of one-percent (.003). The new rate for all locations inside the PTBA will be 8.4 percent (.084). This increase is a direct result of a vote by Spokane County voters to increase funding for their public transportation district.

Motor Vehicle Sales and Leases

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. The **additional** tax is not due when the rental car tax applies.

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Local Sales and Use Tax Rates**Tax Rates Effective October 1, 2004**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
ADAMS							FRANKLIN (cont.)						
Unincorp. Areas	0100	.011	.065		.076		Connell	1101	.012	.065		.077	
Hatton	0101	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Lind	0102	.011	.065		.076		Mesa	1103	.012	.065		.077	
Othello	0103	.011	.065		.076		Pasco	1104	.018	.065		.083	
Ritzville	0104	.011	.065		.076		GARFIELD						
Washtucna	0105	.011	.065		.076		Unincorp. Areas	1200	.010	.065		.075	
ASOTIN							Pomeroy	1201	.010	.065		.075	
Unincorp. Areas	0200	.005	.065		.070		GRANT						
Asotin (City)	0201	.005	.065		.070		Unincorp. Areas	1300	.013	.065		.078	
Clarkston	0202	.005	.065		.070		Coulee City	1301	.013	.065		.078	
BENTON							Electric City	1302	.013	.065		.078	
Unincorp. Areas	0300	.012	.065		.077		Ephrata	1303	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		George	1304	.013	.065		.078	
Benton City	0301	.018	.065		.083		Grand Coulee	1305	.013	.065		.078	
Kennewick	0302	.018	.065		.083		Hartline	1306	.013	.065		.078	
Prosser	0303	.018	.065		.083		Krupp	1307	.013	.065		.078	
Richland	0304	.018	.065		.083		Mattawa	1308	.013	.065		.078	
West Richland	0305	.018	.065		.083		Moses Lake	1309	.013	.065		.078	
CHELAN							Quincy	1310	.013	.065		.078	
Unincorp. Areas	0400	.015	.065		.080		Royal City	1311	.013	.065		.078	
Cashmere	0401	.015	.065		.080		Soap Lake	1312	.013	.065		.078	
Chelan (City)	0402	.015	.065		.080		Warden	1313	.013	.065		.078	
Entiat	0403	.015	.065		.080		Wilson Creek	1315	.013	.065		.078	
Leavenworth	0404	.015	.065		.080		GRAYS HARBOR						
Wenatchee	0405	.015	.065		.080		Unincorp. Areas	1400	.018	.065		.083	
CLALLAM							Aberdeen	1401	.018	.065		.083	
Unincorp. Areas	0500	.018	.065		.083		Cosmopolis	1402	.018	.065		.083	
Forks	0501	.018	.065		.083		Elma	1403	.018	.065		.083	
Port Angeles	0502	.018	.065		.083		Hoquiam	1404	.018	.065		.083	
Sequim	0503	.018	.065		.083		McCleary	1405	.018	.065		.083	
CLARK							Montesano	1406	.018	.065		.083	
Unincorp. Areas	0600	.012	.065		.077		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.014	.065		.079		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.012	.065		.077		Westport	1408	.018	.065		.083	
La Center	0603	.014	.065		.079		ISLAND						
Ridgefield	0604	.014	.065		.079		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.012	.065		.077		Coupeville	1501	.018	.065		.083	
Washougal	0606	.014	.065		.079		Langley	1502	.018	.065		.083	
Yacolt	0607	.012	.065		.077		Oak Harbor	1503	.018	.065		.083	
COLUMBIA							JEFFERSON						
Unincorp. Areas	0700	.010	.065		.075		Unincorp. Areas	1600	.017	.065		.082	
Dayton	0701	.010	.065		.075		Port Townsend	1601	.017	.065		.082	
Starbuck	0702	.010	.065		.075		KING						
COWLITZ							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.010	.065		.075		Algonia	1701	.019	.065	.004	.088	.005
Castle Rock	0801	.010	.065		.075		Auburn/King	1702	.019	.065	.004	.088	.005
Kalama	0802	.010	.065		.075		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Kelso	0803	.011	.065		.076		Bellevue	1704	.019	.065	.004	.088	.005
Longview	0804	.011	.065		.076		Black Diamond	1705	.019	.065		.084	.005
Woodland	0805	.010	.065		.075		Bothell/King	1706	.019	.065	.004	.088	.005
DOUGLAS							Burien	1734	.019	.065	.004	.088	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.019	.065	.004	.088	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.019	.065		.084	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.019	.065	.004	.088	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.019	.065		.084	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.019	.065		.084	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.019	.065	.004	.088	.005
FERRY							Hunts Point	1713	.019	.065	.004	.088	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah**	1714	.019	.065	.004	.088	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.019	.065	.004	.088	.005
FRANKLIN							Kent	1715	.019	.065	.004	.088	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.019	.065	.004	.088	.005
Unincorp. P.T.B.A.*	1111	.018	.065		.083		Lake Forest Park	1717	.019	.065	.004	.088	.005

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
KING (cont.)						
Maple Valley.....	1720	.019	.065		.084	.005
Medina.....	1718	.019	.065	.004	.088	.005
Mercer Island.....	1719	.019	.065	.004	.088	.005
Milton/King.....	1731	.019	.065	.004	.088	.005
Newcastle.....	1736	.019	.065	.004	.088	.005
Normandy Park.....	1721	.019	.065	.004	.088	.005
North Bend.....	1722	.019	.065		.084	.005
Pacific/King.....	1723	.019	.065	.004	.088	.005
Redmond**.....	1724	.019	.065	.004	.088	.005
Renton**.....	1725	.019	.065	.004	.088	.005
Sammamish**.....	1739	.019	.065	.004	.088	.005
Sea-Tac.....	1733	.019	.065	.004	.088	.005
Seattle.....	1726	.019	.065	.004	.088	.005
Shoreline.....	1737	.019	.065	.004	.088	.005
Skykomish.....	1727	.019	.065		.084	.005
Snoqualmie.....	1728	.019	.065		.084	.005
Tukwila.....	1729	.019	.065	.004	.088	.005
Woodinville.....	1735	.019	.065	.004	.088	.005
Yarrow Point.....	1730	.019	.065	.004	.088	.005
KITSAP						
Unincorp. Areas.....	1800	.021	.065		.086	
Bainbridge Island.....	1804	.021	.065		.086	
Bremerton.....	1801	.021	.065		.086	
Port Orchard.....	1802	.021	.065		.086	
Poulsbo.....	1803	.021	.065		.086	
KITTITAS						
Unincorp. Areas.....	1900	.012	.065		.077	
Cle Elum.....	1901	.012	.065		.077	
Ellensburg.....	1902	.012	.065		.077	
Kittitas (City).....	1903	.012	.065		.077	
Roslyn.....	1904	.012	.065		.077	
South Cle Elum.....	1905	.012	.065		.077	
Klickitat						
Unincorp. Areas.....	2000	.005	.065		.070	
Bingen.....	2001	.005	.065		.070	
Goldendale.....	2002	.010	.065		.075	
White Salmon.....	2003	.010	.065		.075	
LEWIS						
Unincorp. Areas.....	2100	.012	.065		.077	
Centralia.....	2101	.013	.065		.078	
Chehalis.....	2102	.013	.065		.078	
Morton.....	2103	.012	.065		.077	
Mossyrock.....	2104	.012	.065		.077	
Napavine.....	2105	.012	.065		.077	
Pe Ell.....	2106	.012	.065		.077	
Toledo.....	2107	.012	.065		.077	
Vader.....	2108	.012	.065		.077	
Winlock.....	2109	.012	.065		.077	
LINCOLN						
Unincorp. Areas.....	2200	.011	.065		.076	
Almira.....	2201	.011	.065		.076	
Creston.....	2202	.011	.065		.076	
Davenport.....	2203	.011	.065		.076	
Harrington.....	2204	.011	.065		.076	
Odessa.....	2205	.011	.065		.076	
Reardan.....	2206	.011	.065		.076	
Sprague.....	2207	.011	.065		.076	
Wilbur.....	2208	.011	.065		.076	
MASON						
Unincorp. Areas.....	2300	.018	.065		.083	
Shelton.....	2301	.018	.065		.083	
OKANOGAN						
Unincorp. Areas.....	2400	.011	.065		.076	
Brewster.....	2401	.011	.065		.076	
Conconully.....	2402	.011	.065		.076	
Coulee Dam.....	2403	.011	.065		.076	
Elmer City.....	2404	.011	.065		.076	
Nespelem.....	2405	.011	.065		.076	
Okanogan (City).....	2406	.011	.065		.076	
Omak.....	2407	.011	.065		.076	

LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Oroville.....	2408	.011	.065		.076	
Pateros.....	2409	.011	.065		.076	
Riverside.....	2410	.011	.065		.076	
Tonasket.....	2411	.011	.065		.076	
Twisp.....	2412	.011	.065		.076	
Winthrop.....	2413	.011	.065		.076	
PACIFIC						
Unincorp. Areas.....	2500	.013	.065		.078	
Ilwaco.....	2501	.013	.065		.078	
Long Beach.....	2502	.013	.065		.078	
Raymond.....	2503	.013	.065		.078	
South Bend.....	2504	.013	.065		.078	
PEND OREILLE						
Unincorp. Areas.....	2600	.010	.065		.075	
Cusick.....	2601	.010	.065		.075	
Ione.....	2602	.010	.065		.075	
Metaline.....	2603	.010	.065		.075	
Metaline Falls.....	2604	.010	.065		.075	
Newport.....	2605	.010	.065		.075	
PIERCE						
Unincorp. Areas**.....	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **.....	2727	.019	.065	.004	.088	
Auburn/Pierce.....	2724	.019	.065	.004	.088	
Bonney Lake.....	2701	.019	.065	.004	.088	
Buckley.....	2702	.019	.065		.084	
Carbonado.....	2703	.013	.065		.078	
DuPont.....	2704	.019	.065	.004	.088	
Eatonville.....	2705	.013	.065		.078	
Edgewood.....	2720	.019	.065	.004	.088	
Fife.....	2706	.019	.065	.004	.088	
Fircrest.....	2707	.019	.065	.004	.088	
Gig Harbor.....	2708	.019	.065		.084	
Lakewood.....	2721	.019	.065	.004	.088	
Milton/Pierce.....	2709	.019	.065	.004	.088	
Orting.....	2710	.019	.065	.004	.088	
Pacific/Pierce.....	2723	.019	.065	.004	.088	
Puyallup.....	2711	.019	.065	.004	.088	
Roy.....	2712	.013	.065		.078	
Ruston.....	2713	.019	.065	.004	.088	
South Prairie.....	2714	.013	.065		.078	
Steilacoom.....	2715	.019	.065	.004	.088	
Sumner.....	2716	.019	.065	.004	.088	
Tacoma.....	2717	.019	.065	.004	.088	
University Place.....	2719	.019	.065	.004	.088	
Wilkeson.....	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas.....	2800	.012	.065		.077	
Friday Harbor.....	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas.....	2900	.012	.065		.077	
Unincorp. P.T.B.A.*.....	2929	.014	.065		.079	
Anacortes.....	2901	.014	.065		.079	
Burlington.....	2902	.014	.065		.079	
Concrete.....	2903	.014	.065		.079	
Hamilton.....	2904	.014	.065		.079	
La Conner.....	2905	.014	.065		.079	
Lyman.....	2906	.014	.065		.079	
Mount Vernon.....	2907	.014	.065		.079	
Sedro Woolley.....	2908	.014	.065		.079	
SKAMANIA						
Unincorp. Areas.....	3000	.005	.065		.070	
North Bonneville.....	3001	.010	.065		.075	
Stevenson.....	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**.....	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **.....	3131	.020	.065	.004	.089	
Arlington.....	3101	.020	.065		.085	
Bothell/Snohomish.....	3120	.020	.065	.004	.089	
Brier.....	3102	.020	.065	.004	.089	
Darrington.....	3103	.020	.065		.085	

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
SNOHOMISH (cont.)							
Edmonds	3104	.020	.065	.004	.089		
Everett	3105	.014	.065	.004	.083		
Gold Bar	3106	.020	.065		.085		
Granite Falls	3107	.020	.065		.085		
Index	3108	.020	.065		.085		
Lake Stevens	3109	.020	.065		.085		
Lynnwood	3110	.020	.065	.004	.089		
Marysville	3111	.020	.065		.085		
Mill Creek	3119	.020	.065	.004	.089		
Monroe	3112	.020	.065		.085		
Mountlake Terrace ..	3113	.020	.065	.004	.089		
Mukilteo	3114	.020	.065	.004	.089		
Snohomish (City) ...	3115	.020	.065		.085		
Stanwood	3116	.020	.065		.085		
Sultan	3117	.020	.065		.085		
Woodway	3118	.020	.065	.004	.089		
SPOKANE							
(Eff. 10/1/04)							
Unincorp. Areas	3200	.013	.065		.078		
Unincorp. P.T.B.A.* ..	3232	.019	.065		.084		
Airway Heights	3201	.019	.065		.084		
Cheney	3202	.019	.065		.084		
Deer Park	3203	.013	.065		.078		
Fairfield	3204	.013	.065		.078		
Latah	3205	.013	.065		.078		
Liberty Lake	3212	.019	.065		.084		
Medical Lake	3206	.019	.065		.084		
Millwood	3207	.019	.065		.084		
Rockford	3208	.013	.065		.078		
Spangle	3209	.013	.065		.078		
Spokane (City)	3210	.019	.065		.084		
Spokane Valley	3213	.019	.065		.084		
Waverly	3211	.013	.065		.078		
STEVENS							
Unincorp. Areas	3300	.011	.065		.076		
Chewelah	3301	.011	.065		.076		
Colville	3302	.011	.065		.076		
Kettle Falls	3303	.011	.065		.076		
Marcus	3304	.011	.065		.076		
Northport	3305	.011	.065		.076		
Springdale	3306	.011	.065		.076		
THURSTON							
Unincorp. Areas	3400	.013	.065		.078		
Unincorp. P.T.B.A.* ..	3434	.019	.065		.084		
Bucoda	3401	.013	.065		.078		
Lacey	3402	.019	.065		.084		
Olympia	3403	.019	.065		.084		
Rainier	3404	.013	.065		.078		
Tenino	3405	.013	.065		.078		
Tumwater	3406	.019	.065		.084		
Yelm	3407	.019	.065		.084		
WAHIAKUM							
Unincorp. Areas	3500	.010	.065		.075		
Cathlamet	3501	.010	.065		.075		
WALLA WALLA							
Unincorp. Areas	3600	.015	.065		.080		
Unincorp. P.T.B.A.* ..	3636	.018	.065		.083		
College Place	3601	.018	.065		.083		
Prescott	3602	.015	.065		.080		
Waitsburg	3603	.015	.065		.080		
Walla Walla (City) ...	3604	.018	.065		.083		
WHATCOM							
Unincorp. Areas	3700	.011	.065		.076		
Unincorp. P.T.B.A.* ..	3737	.017	.065		.082		
Bellingham	3701	.017	.065		.082		
Blaine	3702	.017	.065		.082		
Everson	3703	.017	.065		.082		
Ferndale	3704	.017	.065		.082		
Lynden	3705	.017	.065		.082		
Nooksack	3706	.017	.065		.082		
Sumas	3707	.017	.065		.082		

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
WHITMAN							
Unincorp. Areas	3800	.011	.065		.076		
Albion	3801	.011	.065		.076		
Colfax	3802	.011	.065		.076		
Colton	3803	.011	.065		.076		
Endicott	3804	.011	.065		.076		
Farmington	3805	.011	.065		.076		
Garfield	3806	.011	.065		.076		
La Crosse	3807	.011	.065		.076		
Lamont	3808	.011	.065		.076		
Malden	3809	.011	.065		.076		
Oakesdale	3810	.011	.065		.076		
Palouse	3811	.011	.065		.076		
Pullman	3812	.011	.065		.076		
Rosalia	3813	.011	.065		.076		
St. John	3814	.011	.065		.076		
Tekoa	3815	.011	.065		.076		
Uniontown	3816	.011	.065		.076		
YAKIMA							
Unincorp. Areas	3900	.011	.065		.076		
Grandview	3901	.011	.065		.076		
Granger	3902	.011	.065		.076		
Harrah	3903	.011	.065		.076		
Mabton	3904	.011	.065		.076		
Moxee City	3905	.011	.065		.076		
Naches	3906	.011	.065		.076		
Selah	3907	.011	.065		.076		
Sunnyside	3908	.011	.065		.076		
Tieton	3909	.011	.065		.076		
Toppenish	3910	.011	.065		.076		
Union Gap	3911	.011	.065		.076		
Wapato	3912	.011	.065		.076		
Yakima (City)	3913	.014	.065		.079		
Zillah	3914	.011	.065		.076		

FOOTNOTES:

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*
- (2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401.)

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.